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ABSTRACT

This handbook is a compilation of fiscal procedures and instructions to assist Illinois local education agencies in claiming reimbursement for special education services for the 1998-99 school year. It contains: (1) general instructions for completing the Special Education Pupil Reimbursement form; (2) instructions for filling out sections relating to private facility reimbursement, extraordinary reimbursement, and orphanage reimbursement; (3) instructions for correcting error messages on the Special Education Pupil Reimbursement Claim for private facility and extraordinary student claims; (4) instructions for completing the Special Education Tuition Cost Sheet; (5) instructions for completing the Special Education Documentation Sheets; (6) instructions for completing the Special Education Tuition Bill and Claim Computation; (7) instructions for completing the Special Education Depreciation Schedule; and (8) Title 23 of the Illinois Administrative Code, Section 130 relating to determining special education per capita tuition charge. The handbook includes the Illinois Special Education Pupil Reimbursement form, the Special Education Tuition Cost Sheet, the Special Education Documentation Sheets, the Special Education Tuition Bill and Claim Computation form, and the Special Education Depreciation Schedule form. (CR)

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ED 442 239

FISCAL PROCEDURES

FOR

SPECIAL EDUCATION

PUPIL REIMBURSEMENT

--- Revised for 1998-99 School Year ---

This is a compilation of procedures and instructions,

supported by rules and regulations filed with the Secretary of State,

to assist local education agencies in claiming reimbursement.

ILLINOIS STATE BOARD OF EDUCATION
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EC 307877

Lou Mervis, Chairperson
State Board of Education

Glenn W. McGee
State Superintendent of Education

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WORLD-CLASS EDUCATION FOR THE 21ST CENTURY: THE CHALLENGE AND THE VISION

VISION STATEMENT

As we approach the 21st century, there is broad-based agreement that the education we provide for our children will determine America's future role in the community of nations, the character of our society, and the quality of our individual lives. Thus, education has become the most important responsibility of our nation and our state, with an imperative for bold new directions and renewed commitments.

To meet the global challenges this responsibility presents, the State of Illinois will provide the leadership necessary to guarantee access to a system of high-quality public education. This system will develop in all students the knowledge, understanding, skills and attitudes that will enable all residents to lead productive and fulfilling lives in a complex and changing society. All students will be provided appropriate and adequate opportunities to learn to:

- communicate with words, numbers,visual images, symbols and sounds;
- think analytically and creatively, and be able to solve problems to meet personal, social and academic needs;
- develop physical and emotional well-being;
- contribute as citizens in local, state, national and global communities;
- work independently and cooperatively in groups;
- understand and appreciate the diversity of our world and the interdependence of its peoples;
- contribute to the economic well-being of society; and
- continue to learn throughout their lives.

MISSION STATEMENT

The mission of the State Board of Education is to enable all Illinois students to become confident, self-sufficient and productive citizens. To this end, the Board establishes policies that systematically support an everchanging, lifelong learning process. Furthermore, it acts as an advocate, provider, and broker of community, family and state resources and services that ensure the accomplishment of the State's Goals for Learning.

ILLINOIS GOALS

1. Each Illinois public school student will exhibit mastery of the learner outcomes defined in the State Goals for Learning, demonstrate the ability to solve problems and perform tasks requiring higher-order thinking skills, and be prepared to succeed in our society and the workforce. All people of Illinois will be literate, life-long learners who are knowledgeable about the rights and responsibilities of citizenship and able to contribute to the economic and social well-being of our society.

2. All Illinois public school students will attend schools which are safe and free of violence and drugs. Such schools will provide an environment which is conducive to learning and promotes respect among all students and staff.

3. All Illinois public school students will be served by an education delivery system which focuses on student outcomes; promotes maximum flexibility for shared decision making at the local level; and has an accountability process which includes rewards, interventions and assistance for schools.

4. All Illinois public school students will have access to schools and classrooms with highly qualified and effective professionals who ensure that students achieve high levels of learning.

5. All Illinois public school students will attend schools which effectively use technology as a resource to support student learning and improve operational efficiency.

6. All Illinois public school students will attend schools which actively develop the support, involvement and commitment of parents and their community through the establishment of partnerships and/or linkages to ensure the success of all students.

7. Every Illinois public school student will attend a school that is supported by an adequate, equitable, stable and predictable system of finance.

8. Each child in Illinois will receive the support services necessary to enter the public school system ready to learn and progress successfully through school. The public school system will serve as a leader in collaborative efforts among private and public agencies so that comprehensive and coordinated health, human and social services reach children and their families.

Developed by citizens of Illinois through a process supported by the Governor, the Illinois State Board of Education and the Illinois Business Roundtable. Adopted as a centerpiece for school improvement efforts, revised February 1996. Printed by the authority of the State of Illinois.

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INSTRUCTIONS FOR COMPLETING SPECIAL EDUCATION PUPIL REIMBURSEMENT FORMS

GENERAL INSTRUCTIONS

Use "Special Education Pupil Reimbursement" (ISBE Form 50-52) to claim reimbursement as prescribed in Sections 14-7.02, 14-7.02a and 14-7.03 of the School Code. Forward the white and pink copies to the regional superintendent for approval and submission to the Funding and Disbursement Services Division, Center for Fiscal and Shared Services, Illinois State Board of Education. When two or more pages of the Special Education Pupil Reimbursement form are submitted to the Illinois State Board of Education, the contact person, phone number, and the signatures are required on the first page only.

To complete the "Special Education Pupil Reimbursement" for students claimed under Sections 14-7.02a and 14-7.03 of the School Code, the "Special Education Tuition Cost Sheet" (ISBE Form 50-66A), "Special Education Documentation Sheet" (ISBE Form 50-66B), "Special Education Tuition Bill and Claim Computation" (ISBE Form 50-66C), and "Special Education Depreciation Schedule" (ISBE Form 50-66D) must be completed first. Retain these forms at the district for audit verification.

The last date any claims for special education individual orphanage pupil reimbursement can be accepted is July 15. The last date any claims for Special Education Extraordinary and Private Facility pupil reimbursement can be accepted is August 15. These deadlines apply to all claims regardless of the format in which they are transmitted.

Note: These are statutory dates for claim filing. Should these dates fall on a weekend, the next working day will be used as the deadline.

SPECIAL EDUCATION PUPIL REIMBURSEMENT (ISBE FORM 50-52) CLAIMS PREPRINTED FROM FACTS (ISBE FORM 34-30)

Columns 1 through 10 are preprinted for all pupils listed on the third turn-around of the "Special Education Funding and Child Tracking System (FACTS)" (ISBE Form 34-30), State Reimbursement File, submitted by your district during the 1998-1999 school year. Please check all preprinted data for accuracy. Any changes made in these columns or additions must also be made on the fourth turn-around of FACTS which is due in June. Only pupils who are approved on FACTS are eligible to be claimed. **The FACTS approval and the claim file must match exactly.**

Adding Pupils to Be Claimed

When a new claim page must be completed, make sure the correct resident district code, district name, and claiming district code are entered in items 1, 2, and 3 in the upper left corner of the form. The resident district code and the claiming district code must be the same for pupils with Fund Codes B, E, and F.

When a pupil is added to the claim, insert in Column 4 the fund code associated with the reimbursement to be claimed as indicated on the list below. List the private facility code in Column 5 for students with fund codes B, F and J. The facility code entered must have an approved tuition rate; room and board only facility codes should not be entered. Enter the student's birthdate in Column 6 in month, day, and year order, using two digits for each. Enter the last name and first name of the student to be claimed in Columns 9 and 10, respectively. **A completed "Special Education Funding and Child Tracking System (FACTS)" (ISBE Form 34-30) must be submitted to the Division of Funding and Disbursement Services with identical information for pupils that are added to the ISBE Form 50-52 or reimbursement will not be granted.** The deadline for the submission of FACTS for pupils in programs during the regular term is mid-June.

FUND CODE	PROGRAM & SCHOOL CODE SECTION
B	Private Facility (14-7.02)
C or J	Extraordinary (14-7.02a)
E	Orphanage (Individual 14-7.03) Public School Placement
F	Orphanage (Individual/Private 14-7.03) Private School Placement

Refer to the information below regarding "All Claims" to complete the rest of the required data.

Deleting Pupils

When pupils who are preprinted on the claim form are not going to be claimed, they should be deleted. To delete pupils, draw a red line through the name in columns 9-10 and write "delete" above. Deleting pupils from the claim does not make them ineligible for the IDEA or Preschool Child counts as long as the pupils were enrolled on December 1.

All Claims

Columns 7 and 8 reflect the beginning and ending dates for all pupils approved on FACTS (ISBE Form 34-30) as of the third turnaround. Please refer to these dates as you enter the days of enrollment for each pupil beginning in Column 11. If the district or cooperative chose to enter ending dates for multiple programs, a separate entry will be printed to reflect each change.

Column 11 on all claims should reflect the number of days the pupil was enrolled (not attended) in the approved program during the regular school term as approved on FACTS (ISBE 34-30) with one exception. Students enrolled in less than full-day programs who are not in regular education programs the remainder of the school day must have the number of enrolled days adjusted to reflect their partial day enrollment. This situation typically occurs with pre-school/early childhood students who are in half-day programs and then return home. In order to adjust the days enrolled correctly, the percentage of the school day the program is operated must be multiplied by the actual number of school days the student was enrolled in the program. The following are examples of this calculation.

A. Pupil in a 1/2 day early childhood class is enrolled the whole school year.

.5 x 176 = 88

88 days should be entered in column 11.

B. Pupil in a 1/2 day early childhood class is enrolled for second semester or 88 days.

.5 x 88 = 44

44 days should be entered in column 11.

C. Pupil in a 1/2 day early childhood class that operates four days a week for the whole school year.

.4 x 176 = 70.4

70 days should be entered in column 11.

Columns 12 through 20 are completed differently for each funding program. The following sections of the instructions explain the completion of the claim form (ISBE Form 50-52) for each funding program/fund code. Refer to the appropriate sections as you complete the form. Columns that are marked out with "xxx" by the computer on the preprinted claims are not to be completed.

Private Facility Reimbursement - 14-7.02 (Fund Code B)

Only pupils approved on FACTS with private facility codes for facilities with approved tuition days and tuition rates should be claimed on ISBE Form 50-52. Pupils who are approved on FACTS with private facility codes for room and board only placements should not be claimed on ISBE Form 50-52. Please verify that the private facility code is correct for the placement your district wishes to have approved and for which the district wants to claim reimbursement.

Column 12 - Insert the number of days the pupil was enrolled and approved on FACTS (ISBE Form 34-30) in the approved program during the summer term following the regular term. Enter whole numbers only. Do not enter actual attendance days.

Column 13 - The number of days the program was in session during the regular school term is preprinted as approved by the Illinois State Board of Education and the Illinois Purchased Care Review Board. **Do not change this number.** In cases where the facility operated only for a partial term, the total days in session has been printed as "176." If zeros appear in this column, the private facility code listed is for a facility/program that is not approved for tuition.

Column 14 - The approved number of days the program was in session during the summer term following the regular term is preprinted for pupils who were listed on FACTS (ISBE Form 34-30) for summer placement. If the pupil was not enrolled for summer term, you may change this number to zero.

Column 15 - OPTIONAL. The Average Daily Enrollment (ADE) will automatically be computed as the claim is processed at the Illinois State Board of Education. It is computed by dividing the total of Columns 11 and 12 by the total of Columns 13 and 14. The ADE is calculated to three decimal places to the right of the decimal point **without** rounding.

Column 16 - Do not complete. Not Applicable.

Column 17 - Insert the tuition the district is obligated to pay the private facility for the regular and following summer term, not to exceed the amount approved by the Illinois Purchased Care Review Board. Round the number to the nearest whole dollar. If the number of cents is under 50, truncate. If the number of cents is 50 or greater, round to the next higher dollar amount.

Column 18 - Do not complete. Not Applicable. Transportation costs for these pupils are claimed on the Transportation Reimbursement Claim (ISBE Form 50-23) only.

Column 19 - The 1997-1998 per capita tuition charge has been preprinted for each district as computed by the Division of Financial Outreach, based on information supplied in the "1997-1998 Illinois School District Annual Financial Report" (ISBE Form 50-35). **Do not change this number.** If this number is missing, it will be entered by the Illinois State Board of Education at the time claims are processed and reimbursement is calculated. If you need this information, please contact the Division of Financial Outreach.

Column 20 - OPTIONAL. The Illinois State Board of Education will compute the claim.

If your district wishes to compute the claim in order to determine the reimbursement it will potentially receive, use the following computations.

If the district per capita tuition charge listed in Column 19 is greater than $4,500, calculate the private tuition reimbursement as follows:

1. Multiply the per capita tuition charge (Column 19) by the ADE (Column 15).

2. Multiply the product of 1 above by two.

3. Subtract the product of 2 above from the Education Cost This Pupil (Column 17). This is the amount that the district is eligible to receive in reimbursement.

Example:

Per Capita = $5,000; ADE = .500; Column 17 = $11,500

1. (5,000)(.500) = 2,500
2. (2,500)(2) = 5,000
3. 11,500 – 5,000 = 6,500

If the district per capita tuition charge listed in Column 19 is equal to or less than $4500, calculate the private tuition reimbursement as follows:

X = (4,500)(ADE)
Y = (Per Capita Tuition Charge)(ADE)
Z = X + Y

1. Calculate X, Y and Z

2. X - Y = tier 1 reimbursement that the district is eligible to receive if Column 17 is equal to or greater than X.

3. Column 17 - Z = tier 2 reimbursement that the district is eligible to receive if the result is a positive number.

4. 2+3 = total reimbursement eligible

Example:

Per Capita = $4,000; ADE = .500; Cost = $11,500

1. X = (4,500)(.500) = 2,250
   Y = (4,000) (.500) = 2,000
   Z = 2,250 + 2,000 = 4,250

2. 2,250 – 2,000 = 250 tier 1 reimbursement

3. 11,500 – 4,250 = 7,250 tier 2 reimbursement

4. 250 + 7,250 = $7,500 total reimbursement

Extraordinary Reimbursement - 14-7.02a (Fund Codes C and J)

Column 12 - Do not complete. Not Applicable.

Column 13 - Insert the number of days the approved program was in session during the **regular school term.** This is the length of the regular term, regardless of the length of time a pupil was enrolled or the number of days during the school

year that the program operated. The number of days in session for the regular term should be entered from line 3 of the Calendar Legend, bottom right corner of the Official School Calendar ISBE Form 33-03.

Column 14 - Do not complete. Not Applicable.

Column 15 - OPTIONAL. The Average Daily Enrollment (ADE) will automatically be computed as the claim is processed at the Illinois State Board of Education. It is computed by dividing Column 11 by Column 13. The ADE is calculated to three decimal places to the right of the decimal point **without** rounding.

Column 16 - Insert the 1.0 Education Cost for each pupil from line 1 of Section II of the "Special Education Tuition Bill and Claim Computation" (ISBE Form 50-66C). This is the cost for one full-time pupil, (1.0) ADE. Round the number to the nearest whole dollar. If the number of cents is under 50, truncate. If the number of cents is 50 or greater, round to the next higher dollar amount.

Note: If a pupil is being claimed for participation in more than one program for which separate Special Education Tuition Bill and Claim Computation forms apply and ending dates have not been entered on FACTS to track students for different programs, the costs from the multiple cost sheets must be prorated and added together. Proration of the costs is accomplished by computing the percentage of the total days enrolled for each program in which the student was enrolled.

Example: A pupil was enrolled in one program with a 1.0 ADE cost of $10,000 for 20 days. For 156 days the same pupil was enrolled in another program with a 1.0 ADE cost of $8,000.

20 + 156 = 176 enrollment days
20/176 = .11
156/176 = .89

$10,000 x .11 = $1,100
8,000 x .89 = 7,120
$8,220

$8,220 should be listed in Column 16 as the 1.0 ADE cost.

Example: A pupil was enrolled in one program with a 1.0 ADE cost of $10,000 for 20 days. For 100 days the same pupil was enrolled in another program with a 1.0 ADE cost of $15,000. After 100 days in the second program, the pupil left the school district.

20/176 = .11
100/176 = .57

$10,000 x .11 = $1,100
$15,000 x .57 = 8,550
$9,650

The $9,650 does not represent 1.0 ADE cost since the student was only enrolled in the district for .68 of the school year. The cost must be adjusted to represent a full year or 1.0 ADE cost.

$9,650/.68 = $14,191.17

$14,191 should be listed in column 16 as the 1.0 ADE cost.

Column 17 - OPTIONAL. The Illinois State Board of Education will automatically compute the Education Cost for the pupil by multiplying Column 15 by Column 16.

Column 18 - Insert 20 percent of the net transportation expenditures for each pupil as computed according to the instructions for line 2, Section II, of the "Special Education Tuition Bill and Claim Computation" (ISBE Form 50-66C) for this pupil. This cost is not adjusted for average daily enrollment in the calculation of reimbursement. Round the number to the nearest dollar. If the number of cents is under 50, truncate. If the number of cents is 50 or greater, round to the next higher dollar amount. Transportation expenditures can only be included in the claim computation for Extraordinary Reimbursement when the student is approved on FACTS with transportation listed as a related service.

Column 19 - The 1997-1998 per capita tuition charge has been preprinted for each district as computed by the Division of Financial Outreach, based on information supplied in the "1997-1998 Illinois School District Annual Financial Report" (ISBE Form 50-35). **Do not change this number.** If this number is missing, it will be entered by the Illinois State Board of Education at the time claims are processed and reimbursement is calculated. If you need this information, please contact the Division of Financial Outreach.

Column 20 - OPTIONAL. The Illinois State Board of Education will compute the claim. If your district wishes to compute the claim in order to determine the reimbursement it will potentially receive, use the following computation:

If (Col. 17 + Col. 18) - (1.5) (Col. 15 x Col. 19) is greater than 0 then the reimbursement is calculated as follows:

(Col. 17 + Col. 18) - (Col. 15 x Col. 19) not to exceed $2,000 x Column 15.

Orphanage Reimbursement for Individual Pupils - 14-7.03 (Fund Codes E and F) Regular Term Only

Column 12 - Do Not Complete. Not Applicable. Students approved for summer term Fund Codes E and F must be submitted on a separate claim due by November 1.

Column 13 - Insert the number of days the approved program was in session for Fund Code E during the **regular school term**. This is the length of the regular term, regardless of the length of time a pupil was enrolled or the number of days during the school year that the program operated. The number of days in session for the regular term should be entered from line 3 of the Calendar Legend, bottom right corner of the Official School Calendar ISBE Form 33-03.

The number of days the program was in session during the regular school term is preprinted for Fund Code F, with the number of days approved by the Illinois State Board of Education and the Illinois Purchased Care Review Board for the private facility the student is approved to attend. Do not change the preprinted entry for Fund Code F.

Column 14 - Do Not Complete. Not Applicable. Students approved summer term Fund Codes E and F must be submitted on a separate claim by November 1.

Column 15 - OPTIONAL. The average daily enrollment (ADE) will automatically be computed as the claim is processed at the Illinois State Board of Education. It is computed by dividing Column 11 by Column 13. The ADE is calculated to three decimal places to the right of the decimal **without** rounding.

Column 16 - For Fund Code E only, insert the 1.0 Education Cost for each pupil from line 1, Section III, of the "Special Education Tuition Bill and Claim Computation" (ISBE Form 50-66C). This is the cost for one full-time pupil, (1.0) ADE. Round the number to the nearest whole dollar. If the number of cents is under 50, truncate. If the number of cents is 50 or greater, round to the next higher dollar amount.

Note: If a pupil is being claimed for participation in more than one program for which separate Special Education Tuition Bill and Claim Computation forms apply and ending dates have not been entered on FACTS to track students for different programs, the costs from the multiple cost sheets must be prorated and added together. Proration of the costs is accomplished by computing the percentage of the total days enrolled for each of the programs in which the student was enrolled.

Example: A pupil was enrolled in one program with a 1.0 ADE cost of $10,000 for 20 days. For 156 days the same pupil was enrolled in another program with a 1.0 ADE cost of $8,000.

20 + 156 = 176 enrollment days
20/176 = .11
156/176 = .89

$10,000 x .11 = $1,100
8,000 x .89 = 7,120
$8,220

$8,220 should be listed in Column 16 as the 1.0 ADE cost.

Example: A pupil was enrolled in one program with a 1.0 ADE cost of $10,000 for 20 days. For 100 days the same pupil was enrolled in another program with a 1.0 ADE cost of $15,000. After 100 days in the second program, the pupil left the school district.

20/176 = .11
100/176 = .57

$10,000 x .11 = $1,100
$15,000 x .57 = 8,550
$9,650

The $9,650 does not represent 1.0 ADE cost since the student was only enrolled in the district for .68 of the school year. The cost must be adjusted to represent a full year or 1.0 ADE cost.

$9,650/.68 = $14,191.17

$14,191 should be listed in column 16 as the 1.0 ADE cost.

Column 17 - Insert the Education Cost This Pupil as follows:

Fund Code E - OPTIONAL - The Illinois State Board of Education will automatically compute the Education cost for the pupil by multiplying Column 15 by Column 16.

Fund Code F - Insert the tuition the district is obligated to pay the private facility for the regular term, not to exceed the amount approved by the Illinois Purchased Care Review Board. Round the number to the nearest dollar. If the number of cents is under 50, truncate. If the number of cents is 50 or greater, round to the next higher dollar amount.

Column 18 - Insert the transportation cost for each pupil as follows:

Fund Code E - Insert 100 percent of the transportation expenditures for each pupil as computed according to the instructions for line 2, Section III, of the "Special Education Tuition Bill and Claim Computation" (ISBE Form 50-66C).

Fund Code F - Insert the amount expended and documented for transportation for this pupil. Round the number to the nearest whole dollar. If the number of cents is under 50, truncate. If the number of cents is 50 or greater, round to the next higher dollar amount.

Note: Transportation expenditures can only be included in the claim computation for Orphanage Reimbursement when the student is approved on FACTS with transportation listed as a related service. Transportation expenditures included in this claim must be reported as offsetting revenue on line 18b of the "Annual Claim for Pupil Transportation Reimbursements" (ISBE Form 50-23).

Column 19 - This column is left blank since the per capita tuition charge is not applicable to the calculation of Orphanage reimbursement.

Column 20 - OPTIONAL. The Illinois State Board of Education will compute the claim. If your district wishes to compute the claim in order to determine the reimbursement it will receive, calculate the sum of Column 17 plus Column 18.

Instructions for Correcting Error Messages
on the Special Education Pupil Reimbursement Claim
for Private Facility and Extraordinary Student Claims

Once all claims have been received at the Illinois State Board of Education and loaded into the computer, edits of the claims will be run and mailed to the Directors of Special Education. All corrections to the claim for a student must be made on the preprinted claim form (ISBE Form 50-52) sent with the error listing. If corrections are made to the claim form as a result of error messages 1, 2 and 9, the claim line will have to be deleted and added with the correct information.

ERROR MESSAGE	CORRECTION TO BE MADE
1. Student Not Found on FACTS - Not Reimbursed	The student entry being claimed is not found on FACTS (ISBE Form 34-30). Check the county-district codes; fund code; private facility code, if applicable; ISBE student ID (which includes the birthdate and beginning date) and student name on the claim form to make sure these entries **match exactly** the FACTS entry for the student. Please refer to the enclosed computer printout entitled "Private Facility and Extraordinary Students Entered on the 1998-99 FACTS **Not** on Pupil Reimbursement Form (ISBE Form 50-52)" to see if the student you are trying to claim is listed. If the student is not listed on FACTS, no reimbursement will be paid. If you are correcting the claim form to match FACTS, you must delete the current claim entry and re-add the claim correctly. To delete the incorrect claim entry, draw a line from Column 9 through 10.
2. Student Disapproved on FACTS - Not Reimbursed	The student being claimed is listed on FACTS (ISBE Form 34-30) but is not approved for reimbursement. (No reimbursement will be paid.)
3. Regular Claim Days Exceed FACTS Days	The days enrolled for regular term (Column 11) on the claim form are listed in the error message. The beginning and ending dates on FACTS (ISBE Form 34-30) are also listed in the error message. The beginning and ending dates on FACTS indicate that the student was not enrolled and approved for the number of days being claimed for the regular term. Correct Column 11, regular days enrolled, on the claim form to reflect the number of days

approved on FACTS. For Fund Code B, adjust Column 17 (Cost This Pupil) so that the number of approved days multiplied by the per diem is entered.

4. Days Enrolled or Days in Session Equal Zero

This error means that Columns 11, 12, 13, or 14 are blank. "Days Enrolled" and "Days in Session" must be reported for a claim to be computed. Enter the correct information in Columns 11, 12, 13 and 14 as applicable to the student.

5. Total Days Enrolled Greater Than Total Days in Session

The days enrolled cannot be greater than the days in session. Cross out the incorrect entries in Columns 11, 12, 13 and/or 14 and enter the correct number of days as applicable to the student.

6. Transportation Cost Greater Than $5,000 or Less Than $5

Check the amount entered in Column 18 for "Transportation Cost This Pupil." If the entry is incorrect, cross out the preprinted entry and enter the correct dollar amount.

7. Transportation Is Not Reported As a Related Service on FACTS

Only students who are approved for special transportation services and Extraordinary or Orphanage Reimbursement are reimbursed for transportation expenditures. The student listed on the claim does not have a related service code of "Y" for transportation listed on FACTS. No transportation costs can be included within the calculation of the claim for this student.

8. Days in Session Greater Than 190 or Less Than 174

For students claimed for Extraordinary reimbursement, the number of days for regular term, Column 13, cannot exceed 190 or be less than 174. Summer term is not claimable for Extraordinary reimbursement; therefore, Column 14 must be blank. Cross out the incorrect entry in Column 13 and any entry in Column 14 and enter the correct entry in Column 13.

9. Private Facility Code Is Invalid Reimbursement Not Computed

The private facility code reported is not a code on file for an approved facility or is approved for room and board only. Refer to the list entitled "Approved Eligible Nonpublic Facilities with Allowable Costs," the approved FACTS entry for the student, and the enclosed "Private Facility and Extraordinary Students Entered on the 1998-1999 FACTS Not on

Pupil Reimbursement" (ISBE Form 50-52). To correct the private facility code listed on the claim, you must delete the current claim entry and re-add the claim correctly. To delete the incorrect claim entry, draw a line from Column 9 through 10.

10. Education Cost This Pupil (Col. 17) Is Zero (Fund B)

If the student is claimed for Private Tuition reimbursement under Section 14-7.02, the total education cost must be reported in Column 17, Education Cost This Pupil, on the claim form. Enter the amount paid for tuition for regular and/or summer terms for this student in Column 17 of the claim form using whole dollars only.

11. 1.0 ADE Education Cost (Col. 16) Is Zero (Funds C and J)

For all students claimed for Extraordinary reimbursement under Section 14-7.02a, the Education Cost for 1.0 ADE in the child's program must be reported in Column 16 for reimbursement to be calculated. Enter this cost in Column 16 on the preprinted form. The "Special Education Tuition Bill and Claim Computation" (ISBE Form 50-66C, line 5c) contains the information to be entered in Column 16 on ISBE Form 50-52.

12. Regular Days Enrolled Greater Than Days Approved for Private Facility

The days enrolled for regular term (Column 11) cannot be correct. Cross out the incorrect entry in Column 11 and enter the correct number of days. Refer to the approved list of private facilities.

13. Summer Days Enrolled Greater Than Days Approved for Private Facility

The days enrolled for summer term (Column 12) cannot be correct. Cross out the incorrect entry in Column 12 and enter the correct number of days. Refer to the approved list of private facilities.

14. Number of Days for Preschool Student Indicates Full-Day Program

The number of days enrolled indicates the student attended a full-day program. If the student is in a preschool half-day program, divide the number of days enrolled by two and enter the result in Column 11. Do not round; truncate fractions. If the student is in a preschool full-day program, do not change the entry.

15. Regular Term Claimed But Not Approved on FACTS

Column 11 (regular days enrolled) was completed. The student is not approved on FACTS for the regular term. Through an internal edit, for students with Fund Code B, we have recalculated and

corrected the cost reported in Column 17 by multiplying Column 12 (summer days enrolled), if entered and approved, by the per diem for the summer term.

16. Summer Term Days Claimed But Not Approved on FACTS

Column 12 (summer days enrolled) was completed The student is either not approved on FACTS or exited prior to the summer term. Through an internal edit, for students with Fund Code B, we have recalculated and corrected the cost reported in Column 17 by multiplying Column 11 (regular days enrolled), if entered and approved, by the per diem for the regular term.

17. Column 17 Greater Than Maximum Tuition Rate

Column 17 (Education Cost This Pupil) exceeds the maximum cost allowed for the private facility. Through an internal edit, we have recalculated and corrected the cost reported in Column 17 by multiplying the approved regular and/or summer term days enrolled by the per diem for the private facility. This error message is given in order to inform the district of the change made on the claim originally submitted.

18. Student Not Eligible Based on Claimed Amount - Not Reimbursed

Only students whose total cost, Education Cost This Pupil (Column 17) plus Transportation Cost This Pupil (Column 18), is equal to or greater than 1.5 times the Per Capita Tuition Rate multiplied by the pupil's ADE (Column 15) are eligible for Extraordinary reimbursement (Fund Code C and J). Either correct the costs reported in Columns 16 and/or 18 or delete the pupil from the claim form by drawing a line through Columns 9 and 10.

Code of Finance: _____

Name: _____

(1) Resident District
(2) District Name
(3) Claimant District

ILLINOIS STATE BOARD OF EDUCATION
Funding and Disbursements Services
100 North First Street
Springfield, Illinois 62777-0001

INSTRUCTIONS

Section 14-7.02 of the School Code of Illinois:
The white and pink copies are to be forwarded to the Regional Superintendent on or before August 1 for approval and forwarding of the white copy to the above address on or before August 15. Retain the green copies for district files.

Section 14-7.02a of the School Code of Illinois:
The white and pink copies are to be forwarded to the Regional Superintendent on or before August 1 for approval and forwarding of the white copy to the above address on or before August 15. Retain the green copies for district files.

Sections 14-7.03 and 14-7.03a of the School Code of Illinois:
The white and pink copies are to be forwarded to the Regional Superintendent on or before August 1 for approval and forwarding of the white copy to the above address on or before August 15. Retain the green copies for district files.

SPECIAL EDUCATION PUPIL REIMBURSEMENT
Data Collection

LINE	FUND	PRIVATE FACILITY CODE	ISBE STUDENT ID CODE / BIRTHDATE	BEGIN DATE	END DATE	NAME OF STUDENT		DAYS ENROLLED		DAYS IN SESSION		ADE	1.0 ADE EDUCATION COST	EDUCATION COST THIS PUPIL	TRANSPORTATION COST THIS PUPIL	PER CAPITA TUITION CHARGE	REIMBURSEMENT AT 100% (Optional)
						LAST	FIRST	Reg.	Sum	Reg.	Sum						
	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
1																	
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We, the undersigned, do hereby declare that the foregoing statements are true to the best of our knowledge and belief, and that said school district has complied with the requirements of the law as set forth in Section 14 of the School Code of Illinois.

Date _____ Signature of Director of Special Education

Date _____ Signature of District Superintendent

Date _____ Signature of Regional Superintendent

ISBE 50-52 (1/96)

BEST COPY AVAILABLE

INSTRUCTIONS FOR COMPLETING SPECIAL EDUCATION TUITION COST SHEET (ISBE FORM 50-66A)

These instructions reflect the requirements for calculating the cost of Special Education programs based upon 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter c, Part 130 - Determining Special Education Per Capita Tuition Charge. The Special Education Tuition Cost Sheet (ISBE Form 50-66A) henceforth referred to as the Cost Sheet is used for tuition billing to programs independent of the Special Education cooperative of both the resident and serving district (See Section 130.10 "Local Education Agency" and Section 130.20) and for the computation of costs to be claimed under Sections 14-7.02a and 14-7.03 of the School Code of Illinois.

The Cost Sheet is to be used in conjunction with the Special Education Documentation Sheet (ISBE Form 50-66B schedules A and B); Special Education Tuition Bill and/or Claim Computation (ISBE Form 50-66C); and Special Education Depreciation Schedule (ISBE Form 50-66D). The Cost Sheet and ISBE Forms 50-66B, 50-66C and 50-66D must be completed before the Special Education Pupil Reimbursement (ISBE Form 50-52) is completed. Retain copies of the Cost Sheet and ISBE Forms 50-66B, 50-66C and 50-66D in the district's files attached to a copy of the claim, ISBE Form 50-52 for audit verification purposes.

FORM COMPLETION

Term

Check either regular term or summer term, based upon the term to be billed or claimed. Under Section 14-7.02a, Extraordinary, only regular term costs are allowed to be claimed. Under Section 14-7.03, Orphanage, regular term and summer term costs are claimed separately.

District Information

Enter the name of the school district, special education cooperative, or regional program whose costs are listed on this cost sheet. Enter the name and telephone number of the person who can be contacted regarding the data entered on this cost sheet.

SPECIAL EDUCATION DATA

Name of Program - Enter the name of the program for which the Cost Sheet is being completed, e.g., LD self-contained, TMH, etc. Refer to Section 130.10, "Program" for the definition of what constitutes a program for the purposes of the Cost Sheet.

Line	Instructions
1	Enter the ADE (Average Daily Enrollment) of pupils in the program (LD, EMH, etc.) for whom the costs to be recorded are incurred. This figure is the total of the ADE for all pupils enrolled in the program as listed in Column 7 of the Special Education Documentation Sheet, Schedule B (ISBE Form 50-66B).
2	Enter the number of days that the program is in session. This is the same number as is entered on the Special Education Documentation Sheet, Schedule B (ISBE Form 50-66B) in Column 4.
3	Enter the total number of special education pupils i.e., IDEA and State Reimbursement child counts of the district/cooperative preparing this cost sheet for the current school year. This information is provided on the computer printout accompanying the claim form. Use the data supplied on the printout. State Board of Education auditors will use the printout data when auditing claims under Sections 14-7.02a and 14-7.03. This will be the base number upon which ancillary or supportive service prorations will be calculated. (Refer to Section 130.10, "Total Number of Special Education Pupils Enrolled.")

REGULAR EDUCATION DATA

Line	Instructions
4	Enter the total enrollment of the district preparing the Cost Sheet as reported on the Fall Housing Report. This information is provided on the computer printout accompanying the claim form. Use the data supplied on the printout. State Board of Education auditors will use the printout data when auditing claims under Section 14-7.02a and 14-7.03. (Refer to Section 130.10 "Total Number of Pupils Enrolled.") Special Education cooperatives preparing the Cost Sheet for cooperative operated programs should leave this line blank.
5	Enter the days in session from the school calendar of the district/cooperative preparing the Cost Sheet. This figure should not include parent/teacher conference, teacher institute, parent institute, school improvement or any other days students do not attend school. The only exceptions to this are approved Act of God or hazardous threat to health and safety days.
6	Enter the district per capita tuition charge using information provided on the computer printout accompanying the claim form. (See Section 130.10 "District Per Capita Tuition Charge.") Legislation enacted in 1989

permits ten percent of this amount to be added to the published per capita. This is to allow per capita rates to more reasonably reflect yearly cost increases when billing between districts. The additional ten percent cannot be added when the serving district is the resident district and the claiming district listed on ISBE Form 50-52.

Expenditures

This section will be devoted to computing the total costs of programs to be billed or claimed. To accomplish this, an overview of the school curriculum should be done to determine the expenses that were mandatory to provide the comprehensive program as required by the Individualized Education Program (IEP) of pupils included in line 1.

Expenditures listed on the Cost Sheet must be recorded in the accounting records of the serving district/cooperative in sufficient detail. (See Section 130.30 (a)(b)) When expenditures are listed, the population served by the services provided from these expenditures must be determined.

Expenditures should be listed in Column A, Special Education for special education pupils. Expenditures should be listed in Column B, Regular Education, if the total pupil population was served by the expenditures. Expenditures for a specific function cannot be listed in both Column A and Column B. Personnel whose salaries and benefits are included in expenditures reported under Column A must be listed on the Special Education Documentation Sheet, Schedule A (ISBE Form 50-66B) and must be approved on the Special Education Personnel Approval (ISBE Form 50-44).

It is recommended that for "Full Inclusion" programs, i.e., programs in which the special education pupil attends the regular classroom full-time with an individual special education teacher or aide assigned to work with the pupil, that the costs for special education be itemized to the pupil and listed on line 3a of the Special Education Tuition Bill and Claim Computation (ISBE Form 50-66C).

FUNCTIONS

Line	Instructions
7	Enter all expenditures recorded in the appropriate Function 1200 account for instruction applicable to the program and specify the function number. Normally, these expenditures will be recorded in functions 1201-1220 as defined by the Program Accounting Manual. The instructional costs entered on line 7 are the costs for providing instruction for the special education pupils whose ADE is entered on line 1. Do not include individual aides or equipment purchased for a single pupil. (See Section 130.30 (d)) Equipment purchased for the special education program designated on this Cost Sheet which costs less than

$500 per unit may be included in line 7. Equipment purchased for the special education program designated on this Cost Sheet which costs $500 or more per unit should be entered on line 23, Equipment Depreciation.

8-21 Enter all expenditures in either Column A or Column B to designate the population to which expenditures directly pertain. Do not include expenditures incurred for a single pupil. These costs are listed on the Special Education Tuition Bill and/or Claim Computation (ISBE Form 50-66C). Do not list expenditures in both Columns A and B.

22 Enter the Function number and any expenditures directly related to the provision of services for the pupils specified on line 1 that are not listed elsewhere on this form. Functions 2120, 2190, 2490, and 5100 are permitted on this line. Function 5100 is restricted to exclude interest for capital expenditures per Section 130.30(k). Function 2560 is not permitted for claim purposes.

First determine the expenditures recorded in the Function for objects 1, 2, 4, and 6 and the population the Function is designed to serve. The only capital outlay expenditures permitted are recorded on line 23, Equipment Depreciation. The only expenditures permitted for purchased services, object 3, are for services under accounts 1201-1220, 2113, 2130, 2140, 2150, 2210, 2220 per Section 130.40(f). Record the Function expenditures under Column A or B based on this determination. Expenditures recorded on lines 8 through 22 are selected by the entity completing the Cost Sheet based upon the degree of specificity in recording of costs in the accounting procedures used by the district/cooperative completing the form.

For lines 8-21, the prior year Annual Financial Report data can be used as long as it is used consistently on all accounts from year to year. If the district/cooperative segregates recorded expenditures by the specific program entered on line 1, it can then record only those expenditures on lines 7 through 22 under Column A and use the line 1 entry for the divisor listed under Column C. If the district/cooperative segregates recorded expenditures for the total Special Education pupil population, it can record those expenditures on lines 8 through 22 under Column A and use the line 3 entry for the divisor listed under Column C. If the district does not segregate recorded expenditures by the pupil population served, the total expenditures in the specified accounts should be entered on line 8 through 22 under Column B and the line 4 entry should be used as the divisor in Column C. Remember, as you go through these calculations, cost only the program you are accounting for right now.

Equipment Depreciation

Line	Instructions
23	Equipment which is necessary for the operation of the special education program designated on this Cost Sheet must be depreciated if the per unit cost is $500 or more per unit. A Special Education Depreciation Schedule (ISBE Form 50-66D), must be attached to the Cost Sheet if depreciation is entered on line 23.

OPERATIONS AND MAINTENANCE

Line	Instructions
24	If the classroom space used in the program is owned by the district/cooperative, enter all operation and maintenance expenses except capital outlay, life-safety building improvements or asbestos abatement. In instances where the program includes multi-site locations, separate computations may be necessary. Include here a statement that off-sheet computations were made to support the expenses listed.
25	Enter the aggregate number of all classrooms here. This information is provided on the computer printout accompanying the claim form. The information is derived from the most recent District-Owned Classrooms Inventory on file at the time of printing. This file was last updated in March 1998. Use the data supplied on the printout. State Board of Education auditors will use the printout data when auditing claims under Sections 14-7.02a and 14-7.03. (Refer to Section 130.30(i))
26	Divide line 24 by line 25 to determine the average operating cost for classrooms in the district/cooperative.
27	Enter the number of owned classrooms used in the program for which the Cost Sheet is being completed and multiply by the average operating cost for classrooms, line 26.
28	If the classroom space used in the program is owned by the district/cooperative, check the box labeled "Depreciation," calculate the product, and enter it on the line provided. If the classroom space used in the program is leased/rented by the district/cooperative, check the box labeled "Rent" and enter the rent paid on the line provided. Note: Rent is restricted to payment for privately owned space or publicly owned space not owned by the district or the districts within a cooperative. Cooperatives charged "rent" by member districts can only

claim operation and maintenance, and depreciation as established within the law or Ill Admin Code, Part 130.

29 Use any special expense not previously entered and described, providing a list of the expenses included either on the Cost Sheet or attached to it.

Note: Social Security, Illinois Municipal Retirement, and Liability Insurance may be included, but funds recovered through bill payments or state reimbursement must be returned to these respective funds. Refer to Section 130.30(n),(o) in the same ratio as they were to the total cost billed or claimed, i.e. if 5% of billed costs are attributable to Social Security, then 5% of the receipts should be posted into the Social Security fund.

30 Calculate the total column for lines 7 through 29 and enter the sum.

RECEIPTS

Line	Instructions
31	Enter the total amount that you have received in personnel reimbursement from the State of Illinois for this year as supported by the total of Column 9 of the Special Education Documentation Sheet, Schedule A (ISBE Form 50-66B). This will offset expenditures recorded on lines 7 through 22 of this Cost Sheet.
32	Enter the total amount of federal funds, regardless of source, that were used to pay the expenditures recorded on lines 7 through 29 of this Cost Sheet. Attach an itemized listing of these federal funds for amounts in excess of Column 11 of the Special Education Documentation Sheet, Schedule A (ISBE Form 50-66B). The itemized list must include the source of funds, the project number, the function to which it is recorded as an expenditure on lines 7 through 29, and the dollar amount allocated to this program based upon the allocation used on lines 7 through 29. Medicaid funds need not be offset on this line per Section 130.40(c).
33	Add lines 31 and 32 and enter the total receipts.

NET EXPENDITURES

Line	Instructions
34	Subtract line 33 from line 30.
35	Divide line 34 by line 1.

☐ Regular Term
☐ Summer Term

ILLINOIS STATE BOARD OF EDUCATION
Funding and Disbursements Services
100 North First Street
Springfield, Illinois 62777-0001

SPECIAL EDUCATION TUITION COST SHEET
(Sections 14-7.02a and 14-7.03 of the School Code)

_____ **through** _____

DISTRICT/COOPERATIVE PREPARING COST SHEET	CONTACT PERSON	PHONE

SPECIAL EDUCATION DATA

Name of Program _____

1 Total ADE this program _____
2 Days in session this program _____
3 Total Number of Sp. Ed. Pupils Enrolled _____

REGULAR EDUCATION DATA

4 Total number of pupils enrolled _____
5 Days in session _____
6 District per capita tuition charge $ _____

EXPENDITURES

	Functions		COLUMN A Special Education	COLUMN B Regular Education		COLUMN C Enrollment of Cost Programs			TOTALS
7	1200	Instruction (specify) _____							= $
8	2112	Attendance			÷		×	Line 1	= $
9	2113	Social Work Services			÷		×	Line 1	= $
10	2130	Health Services			÷		×	Line 1	= $
11	2140	Psychological Services			÷		×	Line 1	= $
12	2150	Speech Pathology and Audiology Services			÷		×	Line 1	= $
13	2210	Imprv. of Instruction			÷		×	Line 1	= $
14	2220	Educational Media Serv.			÷		×	Line 1	= $
15	2320	Executive Administration			÷		×	Line 1	= $
16	2330	Special Area Admin.			÷		×	Line 1	= $
17	2410	Office of Principal			÷		×	Line 1	= $
18	2510	Direction of Business			÷		×	Line 1	= $
19	2520	Fiscal Services			÷		×	Line 1	= $
20	2570	Internal Services			÷		×	Line 1	= $
21	2600	Support Serv.-Central			÷		×	Line 1	= $
22	____	Other (specify function)			÷		×	Line 1	= $
23		**Equipment Depreciation**							= $

Operation and Maintenance

24 All 2540 expenditures _____
25 Number of district-owned classrooms _____
26 Cost/classroom (Line 24/25) _____
27 Number of district-owned classrooms used in this program _____ × Line 26 _____
28 ☐ Depreciation (Line 1 × $200) or ☐ Rent (Check the appropriate box) $ _____
29 Other (Specify) _____ $ _____
30 TOTAL EXPENDITURES $ _____

RECEIPTS

31 State of Illinois, Section 14-13.01 Personnel Reimbursement $ _____
32 Federal Funds $ _____
33 TOTAL OFFSETTING RECEIPTS $ _____

NET EXPENDITURES

34 Line 30 minus (-) line 33 $ _____
35 Line 34 divided (÷) by line 1 (Total cost per 1.0 ADE) $ _____

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INSTRUCTIONS FOR COMPLETING SPECIAL EDUCATION DOCUMENTATION SHEET (ISBE FORM 50-66B)

These instructions reflect the requirements for calculating the cost of Special Education programs based upon 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter c, Part 130 - Determining Special Education Per Capita Tuition Charge. Complete the Personnel and Pupil Documentation for Extraordinary Special Education and Special Education Classes for Children from Orphanages, Foster Family Homes, or State Housing Units as supporting documentation for claims for reimbursement filed under Sections 14-7.02a and 14-7.03 of the School Code of Illinois.

SCHEDULE A - PERSONNEL DOCUMENTATION

To support documentation of the expenditures and receipts listed on the Special Education Tuition Cost Sheet (ISBE Form 50-66A), three groups of personnel should be listed on Schedule A.

1. Personnel employed the current year who were also employed the previous year and for whom personnel reimbursement was **received** to offset current program costs. (Complete Columns 1-11.)

2. Personnel employed the previous year who are no longer employed or who have moved to another program for whom personnel reimbursement was **received** to offset current program costs. (Complete Columns 1-5, 8, and 9.)

3. Personnel employed the current year who were not employed the previous year and for whom no personnel reimbursement was **received** to offset current program costs. (Complete Columns 1-7, 10, and 11.)

Column	Instructions
1	Insert appropriate code identifying the classification of the employee. This should match the Special Education Personnel Approval and Reimbursement (ISBE Forms 50-44 and 50-49) listing for all employees.

Code	Classification
1,7	Certified Professional
3,9	Necessary Noncertified Worker

The cost of personnel not approved on the Special Education Personnel Approval (ISBE Form 50-44) cannot be included on the Special Education Tuition Cost Sheet (ISBE Form 50-66A).

2 Insert the Social Security number of the employee as it appears on the Special Education Personnel Approval and Reimbursement (ISBE Forms 50-44 and 50-49).

3 Insert the name of the employee in last, first, and middle initial format as it appears on the Special Education Personnel Approval and Reimbursement (ISBE Forms 50-44 and 50-49).

4 Insert the work assignment for the employee as it appears on the Special Education Personnel Approval and Reimbursement (ISBE Forms 50-44 and 50-49).

5 Insert the ratio of the employee's salary allocated to this program. The ratio shall be determined by dividing the number of pupils attributed to this program by the total number of pupils served by the employee. Example: Pupils this program 5 / total pupils served 25 = Ratio .20. The salary and benefits attributed to the five pupils would be reported on lines 7-22 on the Special Education Cost Sheet (ISBE Form 50-66A).

6 Insert the total salary for the employee as reported in Columns 17-21 of the Special Education Personnel Reimbursement (ISBE Form 50-49) for the current year.

7 Insert the product of Columns 5 and 6.

8 Insert the actual reimbursement received during the current year for the employee as calculated in accordance with Section 14-13.01. This information should crossfoot with the Special Education Personnel Reimbursement Computation (ISBE Form 50-49A). Make sure that the reimbursement reported on this form reflects any proration that occurred.

9 Insert the product of Columns 5 and 8. The total of Column 9 is entered on the Cost Sheet (ISBE Form 50-66A) on line 31.

10 Insert the amount of the employee salary that was reported in Columns 17-21 of the Special Education Personnel Reimbursement (ISBE Form 50-49) for the current year. Include only the portion of Column 21 that is federal funding. Medicaid reimbursement used to supplement employee salaries should not be included in this column per Section 130.40(c).

11 Insert the product of Columns 5 and 10.

SCHEDULE B - PUPIL DOCUMENTATION

Column	Instructions
1	Insert the name of the pupil in last, first name format.
2	Insert the name and number of the district claiming reimbursement.
3	Insert the number of days the pupil was enrolled in the program. (See Section 130.10 "Program") Pupils in preschool programs who only attend school half days should have their enrolled days multiplied by the percentage of the school day they attend any educational programs, e.g., a preschool pupil who is enrolled 176 days for half days in special education would have 176 multiplied by .5 and the result of 88 would be entered in Column 3.
4	Insert the number of days the approved program was in session during the **regular school term.** This is the length of the regular term, regardless of the length of time a pupil was enrolled or the number of days during the school year that the program operated. The number of days in session for the regular term should be entered from line 3 of the Calendar Legend, bottom right corner of the Official School Calendar ISBE Form 33-03.
5	Insert the result derived from dividing Column 3 by Column 4.
6	Insert the percentage, expressed as a two-digit decimal, of the school day the pupil participates in the special education program. Preschool pupils who only attend the special education program should have 1.00 entered in Column 6. If the percentage of the school day varies from day to day, use the percentage of time for a scheduled week as reflected in the pupil's Individualized Education Program (IEP). If the IEP varies during the year, select one time to consistently compute the percentage of time spent in special education for all pupils. As long as the same time is used to calculate the percentage of time in special education across all pupils, the procedure will be acceptable. The date a pupil begins in a program may be the easiest date to use consistently especially in programs where a pupil may begin or exit at various times during the year.
7	Insert the product of Column 5 multiplied by Column 6. See Section 130.10 "Average Daily Enrollment" for definition of ADE. The total of Column 7 entries for the program is entered on the Special Education Tuition Cost Sheet (ISBE Form 50-66A) on line 1.

Documentation for Children Requiring Extraordinary Special Education Services and for Special Education Classes for Children from Orphanages, Foster Homes, or in State Housing Units

ILLINOIS STATE BOARD OF EDUCATION
Funding and Disbursements Services
100 North First Street
Springfield, Illinois 62777-0001

SPECIAL EDUCATION DOCUMENTATION SHEET
(Sections 14-7.02a and 14-7.03 of the School Code)

through _____

SCHEDULE A - PERSONNEL DOCUMENTATION

FOR CURRENT YEAR EXPENSES IN CALCULATING PER CAPITA COST							FOR REIMBURSEMENT DURING CURRENT YEAR FOR PREVIOUS YEAR EXPENSES		CURRENT YEAR FEDERAL FUNDS	
Code (1)	Social Security Number (2)	Name (3)	Work Assignment (4)	Allocation Ratio (5)	Salary (6)	Salary Allocation (7)	State Reimbursement (Section 14-13.01) (8)	Reimbursement Allocation (9)	Total Federal Funds (10)	Federal Funds Allocation (11)
Total										

ISBE 50-66B (3/99)

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SCHEDULE B - PUPIL DOCUMENTATION

PUPIL NAME (1)	DISTRICT CLAIMING REIMBURSEMENT (2)	DAYS ENROLLED (3)	DAYS IN SESSION (4)	THREE/ FOUR (5)	PERCENT IN SPECIAL ED. (6)	ADE (7)
Totals						

INSTRUCTIONS FOR COMPLETING SPECIAL EDUCATION TUITION BILL AND CLAIM COMPUTATION (ISBE FORM 50-66C)

These instructions reflect the requirements for calculating the cost of Special Education programs based upon 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter c, Part 130 - Determining Special Education Per Capita Tuition Charge.

I. Tuition/Bill Computation

Enter the name and the enrollment for the pupil for whom this bill/claim computation is being prepared. The enrollment for this pupil appears on the Special Education Documentation Sheet, Schedule B (ISBE Form 50-66B) in Column 3. Enter the name of the program entered on the Special Education Tuition Cost Sheet (ISBE Form 50-66A) being used to complete this Special Education Tuition Bill and Claim Computation (ISBE Form 50-66C) henceforth referred to as the Bill/Claim Computation. A copy of the Special Education Tuition Cost Sheet (ISBE Form 50-66A) should be attached to the Bill/Claim Computation for audit purposes.

1. Total Education Cost for 1.0 Enrolled Pupil Based upon This Pupil's Percentage of Time in Special Education and Regular Education

To calculate the cost for a pupil who is enrolled the entire school year in both special education and regular education programs.

a. Enter the amount from line 35 of the Special Education Tuition Cost Sheet (ISBE Form 50-66A) being used to complete the Bill/Claim Computation and identified by program name at the top of the form.

b. Enter the percentage of time this pupil spends in Special Education. This figure appears in Column 6 of the Special Education Documentation Sheet, Schedule B (ISBE Form 50-66B).

c. Multiply line 1a times line 1b.

d. Enter the entry on line 6 of the Special Education Tuition Cost Sheet (ISBE Form 50-66A) being used to complete the Bill/Claim Computation and identified by program name at the top of the form. This figure represents the district's per capita tuition charge from the previous school year. This figure is taken from the Illinois School District Annual Financial Report (ISBE Form 50-35).

e. Enter the percentage of the school day the pupil participates in the regular education program. This figure is equal to 1.0 minus the figure entered on line 1b. If the percentage of the school day varies from day to day, use the percentage of time for a scheduled week as reflected in the pupil's

Individualized Education Program (IEP). This should be the remainder of 100% of the time the student is enrolled based upon the percentage of time reported in Column 6 of the Special Education Documentation Sheet, Schedule B (ISBE Form 50-66B).

f. Multiply line 1d by line 1e and enter the product here.

g. Add line 1c and 1f and enter the sum here.

2. This Pupil's Education Cost

a. Divide the days this pupil was enrolled, as listed at the top right corner of this form, by the days in session. The days enrolled (Column 3), the days in session (Column 4), and the result of the division of these two numbers (Column 5) all appear on the Special Education Documentation Sheet, Schedule B (ISBE Form 50-66B).

b. Multiply the total education cost for 1.0 ADE pupil, line 1g, by 2a.

3. Individual Pupil Costs (Actual)

The costs/expenditures entered on lines a, b, and c are for services and equipment that are obtained solely for the pupil who is named at the top of the form. These expenditures/costs cannot be included in entries on any Special Education Tuition Cost Sheet (ISBE Form 50-66A).

a. Enter the net salary of an individual aide for the pupil named at the top of the Bill/Claim Computation. From the total salary paid to the individual aide, subtract the current year personnel reimbursement received for the aide and any federal funds used to pay any part of the aide's salary, if applicable. This line should also be used for a teacher/aide's salary when the student is in a full-time regular education program with a special education teacher/aide assigned solely to the student as part of a "total inclusion" program.

b. Enter the cost incurred for the term being billed/claimed of any equipment purchased for use solely by the pupil named at the top of the form. Note: Equipment billed on this line to a district becomes the property of the district billed.

c. Enter the cost incurred for contracted services dedicated solely for the pupil named at the top of the Bill/Claim Computation. Examples of contracted services include special diagnostic evaluations; physical, occupational, or speech therapy beyond what is provided in the program

in which the pupil is enrolled; and specialized consultant services needed only by the pupil.

d. Add the entries in a, b and c, and enter the sum here.

4. Full-Time Equivalent (1.0 enrollment of individual pupil costs)

a. If the pupil's enrollment is less than 1.0, divide line 3d by the pupil's enrollment, line 2a. The pupil's enrollment is listed in Column 5 of the Special Education Documentation Sheet, Schedule B (ISBE Form 50-66B).

Example: 3d = $10,000.00
Pupil Enrollment = .75
$10,000.00/.75 = $13,333.33 is the 4a entry.

If the pupil's enrollment is equal to 1.0, enter line 3d here.

5. Total Cost of 1.0 Enrolled Pupil

a. Enter the 1.0 enrollment Education Cost, line 1g.

b. Enter the 1.0 enrollment Individual Pupil Cost, line 4a.

c. Add the 1.0 enrollment Education Cost and the 1.0 enrollment Individual Pupil Cost and enter the sum here. (5a + 5b or 1g +4a)

If you are not billing another district, do not complete line six.

6. Total Cost for This Pupil

This line is used to calculate the pupil cost when the pupil is not enrolled for all days in session.

a. Enter this pupil's education cost, line 2b.

b. Enter the Actual Individual Pupil Costs, line 3d.

c. Add this pupil's Education Cost and this Actual Individual Pupil Costs and enter the sum here. (6a + 6b or 2b + 3d)

II. Section 14-7.02a, Extraordinary Claim Computation

Use for students listed on FACTS (ISBE Form 34-30) and on the Special Education Pupil Reimbursement (ISBE Form 50-52) with Fund Codes C and J.

1. Enter line 5c from the Bill/Claim Computation as the 1.0 ADE Education Cost in Column 16 on the Special Education Pupil Reimbursement (ISBE Form 50-52).

2. Compute the individual pupil's transportation cost. Then, multiply that cost by 20 percent. Enter the 20 percent figure in Column 18 of the Special Education Pupil Reimbursement (ISBE Form 50-52). This cost can only be reported when transportation is listed as a related service on FACTS (ISBE Form 34-30).

III. Section 14-7.03, Orphanage Individual Claim Computation

Use for students listed on FACTS (ISBE Form 34-30) and on the Special Education Pupil Reimbursement (ISBE Form 50-52) with Fund Code E.

1. Enter line 5c from this form as the 1.0 Pupil Cost in Column 16 on the Special Education Pupil Reimbursement (ISBE Form 50-52).

2. Compute the individual pupil's transportation cost. This is the cost to be listed in Column 18 of the Special Education Pupil Reimbursement (ISBE Form 50-52). This expenditure should also be reported as other revenue on line 18b, Column C, of the Annual Claim for Pupil Transportation Reimbursements (ISBE Form 50-23).

ILLINOIS STATE BOARD OF EDUCATION
Funding and Disbursements Services
100 North First Street
Springfield, Illinois 62777-0001

SPECIAL EDUCATION TUITION BILL AND CLAIM COMPUTATION

I. TUITION BILL COMPUTATION

PUPIL NAME | DAYS ENROLLED THIS PUPIL

PROGRAM IN WHICH PUPIL IS ENROLLED

1. Total education cost for 1.0 enrolled pupil based upon this pupil's percentage of time in special education and regular education.
   - a. Line 35 from appropriate ISBE form 50-66A ..... $ _____
   - b. Percentage of time this pupil spends in Special Education ..... % _____
   - c. 1a x 1b ..... $ _____
   - d. Line 6 from appropriate ISBE form 50-66a ..... $ _____
   - e. Percentage of time this pupil is in regular education ..... % _____
   - f. 1d x 1e ..... $ _____
   - g. 1c + 1f ..... $ _____

2. This pupil's education cost
   - a. Days enrolled/days in session ..... _____
   - b. 1g x 2a ..... $ _____

3. Individual pupil costs (actual)
   - a. Individual aide cost less offsetting revenue ..... $ _____
   - b. Equipment ..... $ _____
   - c. Individually contracted services for this pupil ..... $ _____
   - d. 3a + 3b + 3c ..... $ _____

4. If this pupil's enrollment is less than 1.0, compute the full-time equivalent of the individual pupil costs.
   - a. Line 3d ÷ this pupil's enrollment (2a) ..... $ _____

5. Total cost for 1.0 enrolled pupil
   - a. Line 1g ..... $ _____
   - b. Line 4a ..... $ _____
   - c. 5a + 5b ..... $ _____

6. Total cost for this pupil
   - a. Line 2b ..... $ _____
   - b. Line 3d ..... $ _____
   - c. Line 6a + 6b ..... $ _____

II. SECTION 14-7.02A, EXTRAORDINARY CLAIM COMPUTATION

1. Column 16 on the ISBE form 50-52 = line 5c
2. Column 18 on the ISBE form 50-52 = transportation cost this pupil x .20

III. SECTION 14-7.03, ORPHANAGE INDIVIDUAL CLAIM COMPUTATION

1. Column 16 on the ISBE form 50-52 = line 5c
2. Column 18 on the ISBE form 50-52 = transportation cost this pupil

INSTRUCTIONS FOR COMPLETING THE SPECIAL EDUCATION DEPRECIATION SCHEDULE (ISBE FORM 50-66D)

These instructions reflect the requirements for calculating the cost of Special Education programs based upon 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter c, Part 130 - Determining Special Education Per Capita Tuition Charge. Section 130.30(c) allows for depreciation over five years of equipment purchased for the program for which the cost is being prepared. The Special Education Depreciation Schedule (ISBE Form 50-66D), henceforth referred to as the Depreciation Schedule, should be used to substantiate equipment depreciation costs entered on the Special Education Tuition Cost Sheet (ISBE Form 50-66A). Upon audit, only depreciation supported by the proper documentation will be accepted for inclusion in the calculation of the Tuition Cost.

> **Note**: Equipment billed/claimed for an individual pupil is claimed in total in the year of purchase and listed on the Special Education Tuition Bill and Claim Computation (ISBE Form 50-66C).

A separate Depreciation Schedule should be completed each year a new equipment purchase to be depreciated is made.

COMPLETION OF FORM

Program for which depreciation is incurred: Enter the name of the program for which the equipment was purchased. This should match the program name entered on the Special Education Tuition Cost Sheet (ISBE Form 50-66A).

Column	Instructions
1	Enter the next sequence number unused on the form. If starting a form for purchases made during the year for which the Special Education Tuition Cost Sheet (ISBE Form 50-66A) is being completed, begin with sequence number "1."
2	Describe the item of equipment being depreciated. Serial numbers should be included if available.
3	Enter the month and year of purchase.
4	Enter the cost of the equipment, rounded to the nearest dollar. If this item is shared with another program, enter only the portion of the cost attributable to this program.

5	A figure of .20 or 20 percent should be entered in this column.
6-10	At the top of each column, enter the sequential school years beginning with the school year during which the equipment was purchased. Then, enter 20 percent of the cost in each column. At the bottom of the Depreciation Schedule, calculate the total of all items for each year.
11	If this item is shared with another program, as defined in Section 130.10, then identify the program in column 11. If it is used solely in the program identified at the top of the form, leave column 11 blank.

ENTRY ON SPECIAL EDUCATION TUITION COST SHEET

Total all Depreciation Schedule columns for the year for which the Special Education Tuition Cost Sheet (ISBE Form 50-66A) is being prepared and enter this total on line 23 of the Special Education Tuition Cost Sheet (ISBE Form 50-66A).

The 1992-1993 school year was the first year the Depreciation Schedule was used. New Depreciation Schedules will be created based upon each year a new item(s) of equipment is/are purchased. As a result, multiple Depreciation Schedules will need to be aggregated to calculate the total depreciation cost for a specific school year. The total of the column of the Depreciation Schedule for the year for which the Special Education Tuition Cost Sheet (ISBE Form 50-66A) is being completed must be added together from each Depreciation Schedule that pertains to the "program" as defined in Section 130.10.

ILLINOIS STATE BOARD OF EDUCATION
Funding and Disbursements Services
100 North First Street
Springfield, Illinois 62777-0001

SPECIAL EDUCATION DEPRECIATION SCHEDULE

PROGRAM FOR WHICH DEPRECIATION IS INCURRED

SEQUENCE NUMBER	DESCRIPTION OF ITEM	DATE ACQUIRED	COST	RATE	DEPRECIATION BY YEAR					OTHER PROGRAM
					School Year 1 –	School Year 2 –	School Year 3 –	School Year 4 –	School Year 5 –	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

ISBE 50-66D (3/99)

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TITLE 23: EDUCATION AND CULTURAL RESOURCES
SUBTITLE A: EDUCATION
CHAPTER I: STATE BOARD OF EDUCATION
SUBCHAPTER c: FINANCE

PART 130
DETERMINING SPECIAL EDUCATION PER CAPITA TUITION CHARGE

Section

130.10 Definitions
130.20 Applicability
130.30 Allowable Expenditures for Determining Per Capita Cost
130.40 Expenditures Not Allowed in the Per Capita Cost
130.45 Calculation of Individual Cost
130.50 Tuition Billing

AUTHORITY: Implementing and authorized by Section 14-7.01 of the School Code (Ill. Rev. Stat. 1989, ch. 122, par. 14-7.01).

SOURCE: Adopted at 11 Ill. Reg. 5942, effective March 23, 1987; amended at 16 Ill. Reg. 9475, effective June 9, 1992.

Section 130.10 Definitions

"Average Daily Attendance" - The number of full-time equivalent days a pupil is in attendance in a program divided by the number of days school is in session.

"Average Daily Enrollment" - For an individual pupil, the number of days a pupil is enrolled in a program divided by the number of days a program is in session, multiplied by the percentage of the school day the pupil participates in the program. For a program, the Average Daily Enrollment is the total of the Average Daily Enrollment figures for all students enrolled in it.

"District Per Capita Tuition Charge" - District expenditures (including allowable depreciation) associated with providing education during the regular school term from local taxes and common school fund monies, calculated by deducting revenues for various state categorical programs as shown on the district's annual financial statement filed in accordance with Section 3-15.1 of the School Code, local user fees, and federal receipts, other than federal impaction aid, from the operating expense; then dividing the result by the annual average daily attendance of the district.

"Exceptional Pupils" - All handicapped pupils, ages three through 21, as defined in Sections 14-1.02 and 14-1.03a of the School Code and in 23 Ill. Adm. Code 226 (Special Education).

"Local Education Agency" - A public educational agency at the local level which operates schools or contracts for educational services. This includes school districts, school districts providing services under a joint agreement pursuant to Section 10-22.31a of the School Code, educational service regions pursuant to Section 3A-1 of the School Code, educational service centers pursuant to Section 2-3.62 of the School Code, and governing boards formed pursuant to Section 10-22.31 or Section 3-15.14 of the School Code.

"Local Educational Facilities" - Buildings, including sites and site improvements, operated by a local education agency.

"Program" - Any combination of special education instructional services, supportive services, supplies, materials, physical plant adjustments, and other special educational facilities designated by a local education agency as constituting a specific special education program for purposes of this Part (e.g., behavior disordered, learning disabled, mentally impaired) which also conforms to the requirements set forth in Section 110.50(c)(11) of the Program Accounting Manual (23 Ill. Adm. Code 110).

"Special Education" - Those instructional programs, supportive services, supplies, materials, physical plant adjustments, and other special educational facilities described in Article 14 of the School Code and 23 Ill. Adm. Code 226 (Special Education), which modify, supplement, support, or are in place of the standard educational program of the public school, and which are needed to meet the needs of exceptional pupils.

"Special Educational Facility and Services" - For the purpose of these regulations, this term is defined as in Section 14-1.08 of the School Code.

"Special Education Per Capita Cost" - The average expenditure per eligible pupil incurred by a local education agency in the implementation and maintenance of each special education program (e.g. behavior disordered, learning disabled, mentally impaired). Such per capita costs shall be computed by dividing the allowable program expenditures by the average daily enrollment of all eligible participating pupils in the manner prescribed in these rules.

"Special Education Pupil Transportation" - Those transportation services which are in addition to the regular pupil transportation services provided by the local education agency, and which are required and provided in accordance with the provisions of 23 Ill. Adm. Code 226 (Special Education).

"Special School" - An educational setting which is established by the local education agency exclusively to meet the needs of exceptional pupils.

"The School Code" - The School Code (Ill. Rev. Stat. 1989, ch. 122, par. 1-1 et seq.)

"Total Number of Pupils Enrolled" - The total enrollment of the local education agency for the school year, as reported to the State Board of Education on the Fall Enrollment and Housing Report.

"Total Number of Special Education Pupils Enrolled" - The total number of pupils reported to the State Board of Education as being enrolled in special education programs on December 1 of a particular year. For special education joint agreements and regional programs, this is the sum of all member districts' enrolled special education pupils as of December 1.

(Source: Amended at 16 Ill. Reg. 9475, effective June 9, 1992)

Section 130.20 Applicability

These rules apply to:

a) any local education agency, whose special educational facilities and services are attended by exceptional pupils from another local education agency, which does not bill using the District Per Capita Tuition Charge and enters into a contractual agreement which provides for tuition charges as authorized under Section 14-7.01 of the School Code; and to

b) the calculation of claims under Sections 14-7.02a and/or 14-7.03 of the School Code.

(Source: Amended at 16 Ill. Reg. 9475, effective June 9, 1992)

Section 130.30 Allowable Expenditures for Determining Per Capita Cost

a) All local education agencies operating special educational facilities shall maintain evidence of their accountability for funds as prescribed in 23 Ill. Adm. Code 110 (Program Accounting Manual).

b) Accounting dimensions used to record expenditures used in computing per capita costs shall minimally include fund, fiscal year, four-digit function number, and object. Functions and objects must correspond to and be traceable to the official budget and annual financial report of the local education agency.

c) Expenditures for equipment necessary for the operation of a special educational facility either shall be included in the expenditures in the year of purchase, if the total cost is less than $500, or shall be depreciated on a five-year schedule, if the total cost is $500 or more. If equipment is purchased solely for the benefit of one pupil and billed in that manner, the district billed is the owner of the equipment.

d) Per capita instructional costs recorded in functions 1201-1214 or 1220 shall be computed by dividing the allowable expenditures, minus individual student costs such as individual aides, by the average daily enrollment of the pupils served in the specific special education program.

e) Expenditures for pupil support services shall be recorded in the functional accounts 2113 (Social Work Services), 2130 (Health Services), 2140 (Psychological Services), 2150 (Speech Pathology and Audiology Services), 2210 (Improvement of Instruction), and 2220 (Educational Media Services) as specified in 23 Ill. Adm. Code 110 (Program Accounting Manual).

1) Expenditures in each functional area shall be separated as follows:

A) All expenditures for specific special education programs;

B) All expenditures which are incurred in support of all exceptional pupils and which cannot be directly allocated to a specific special education program as required in subsection (e)(1)(A) above; and

C) All expenditures which are incurred in support of the general pupil population, including exceptional pupils.

2) Per capita pupil support services costs for a specific special education program shall be computed by dividing the allowable expenditures by the average daily enrollment of the pupils served in the program.

3) Per capita pupil support services costs incurred in support of all exceptional children shall be computed by dividing the allowable expenditures by the total number of special education pupils enrolled.

4) Per capita pupil support services costs incurred in support of the general pupil population shall be computed by dividing the allowable expenditures by the total number of pupils enrolled.

f) Expenditures for administrative services shall be recorded in the functional accounts 2320 (Executive Administrative Services), 2330 (Special Area Administrative Services), 2410 (Office of the Principal Services), 2510 (Direction of Business Support Services), 2520 (Fiscal Services), 2570 (Internal Services), and 2600 (Support Services Central) as specified in 23 Ill. Adm. Code 110 (Program Accounting Manual) and shall be separated as follows:

1) Expenditures for special education administration;

2) Expenditures for general administration; and

3) Expenditures for special education administration for group programs operated under the provisions of Section 14-7.03 of the School Code.

g) Per capita special education administration costs incurred in support of all exceptional children shall be computed by dividing the allowable expenditures by the total number of special education pupils enrolled.

h) Per capita general administration costs incurred in support of the general pupil population shall be computed by dividing the allowable expenditures by the total number of pupils enrolled.

i) Expenditures for the operation and maintenance of buildings shall be allocated to each program according to the number of classrooms used and the average cost per classroom. The average cost per classroom shall be identified by dividing the total amount of expenditures for operations and maintenance by the total number of classrooms reported to the State Board of Education on the Facility Inventory Report.

j) Depreciation and Rent

1) Depreciation of physical facilities owned by the local education agency shall be calculated using the rate provided in Section 14-7.01 of the School Code. The local education agency may not rent facilities from itself. The depreciation rate specified in Section 14-7.01(f) of the School Code must be applied to all owned facilities. Operations and maintenance costs for owned facilities may be claimed as provided in subsection (i).

2) If the local educational facility is rented by the local education agency, the actual rent paid for the physical facilities is to be divided by the average daily enrollment of the pupils served within the facility. If the rented facility is

used for both instructional and administrative functions, the square footage used for instruction shall be divided by the total square footage rented. The result of this division shall be multiplied by the rental fee paid to determine the portion of rent applicable to the program.

k) Per capita interest costs shall be computed by dividing the interest expenditures recorded in function 5100, but not including interest for capital expenditures, by either:

1) the total number of pupils enrolled, if the local education agency serves both special and regular education students; or

2) the total number of special education pupils enrolled, if the local education agency serves only special education students.

l) Twenty percent of the total cost incurred for special education pupil transportation, or such total cost minus reimbursement received during the current year from the State of Illinois under Section 14-13.01(b) of the School Code, whichever is less, may be included in the computation of the per capita cost. However, for pupils claimed under Section 14-7.03 of the School Code, one hundred percent of the transportation costs shall be included in the computation and not claimed for special education pupil transportation reimbursement.

m) Non-special education (i.e., regular) program costs charged to other districts must be calculated in accordance with Section 10-20.12a of the School Code and billed to the resident district based on a percentage of the student's time spent in non-special education classes.

n) Social Security and Illinois Municipal Retirement Fund contributions by the employer; the amounts so recovered shall be returned to the fund(s) from which the expenditures were made.

o) Expenditures for liability insurance; the amounts so recovered shall be returned to the fund(s) from which the expenditures were made.

(Source: Amended at 16 Ill. Reg. 9475, effective June 9, 1992)

Section 130.40 Expenditures Not Allowed in the Per Capita Cost

a) Food service expenditures may not be claimed for reimbursement under Section 14-7.02(a) or 14-7.03 of the School Code, unless they are directly related to instructional methodology or techniques, for example in homemaking, cooking, or consumer education courses. However, food service expenditures may be billed to the district of residence of a pupil served.

b) Expenditures from revenue received from state reimbursement during the current year for special education personnel under Section 14-13.01 of the School Code, allocated to each program based on the number of positions in the program divided by the number of positions claimed for special education personnel reimbursement.

c) Expenditures which are reimbursed from federal sources, except for health care services; the amount of federal reimbursement for such services need not be deducted.

d) Expenditures for life-safety building improvements or asbestos abatement.

e) Expenditures classified (see 23 Ill. Adm. Code 110, Table D) as Capital Outlay (object code 500), except specialized equipment purchased for the specific special education program, which may be included based upon a depreciation schedule of five years.

f) Expenditures for purchased services (object code 300) other than those recorded in accounts 1201-1214 or 1220 (Instruction), 2113 (Social Work Services), 2130 (Health Services), 2140 (Psychological Services), 2150 (Speech Pathology and Audiology Services), 2210 (Improvement of Instruction), and 2220 (Educational Media Services).

g) Expenditures applicable to one student only.

(Source: Amended at 16 Ill. Reg. 9475, effective June 9, 1992)

Section 130.45 Calculation of Individual Cost

a) The individual cost for a specific special education pupil is the per capita cost of the specific special education program in which the pupil is enrolled plus the result of multiplying:

1) the serving district's per capita tuition rate as computed per Section 10-20.12(a) of the School Code, by

2) the percentage of the school week the pupil spends in the regular education program, as stated in the pupil's Individualized Education Program (IEP) at the time the pupil entered the specific special education program for the school year being billed or claimed, by

3) the average daily enrollment of the pupil.

b) When the local education agency providing educational services also provides special transportation services to the pupil, the serving local education agency may calculate the pupil's transportation cost and add this transportation cost to the tuition bill. These transportation costs, paid by the district of residence, may not be claimed by the serving local education agency under Section 14-13.01(b) of the School Code. The district of residence may claim 20 percent of the transportation cost for the pupil when the pupil's educational costs are claimed for reimbursement under Section 14-7.02(a) of the School Code. However, if the pupil is claimed for reimbursement under Section 14-7.03 of the School Code, 100 percent of the transportation cost may be claimed.

c) The individual costs not included in the per capita cost for the program may be included in the individual cost. These costs are limited to:

1) an individual aide for one or two pupils;

2) special equipment for one individual pupil;

3) specific, unique related services provided for a pupil which are not provided to other pupils in the program, which are not a part of the normal program service configuration, and whose costs are not included in the special education per capita cost for the program.

(Source: Added at 16 Ill. Reg. 9475, effective June 9, 1992)

Section 130.50 Tuition Billing

a) Each local education agency shall prepare tuition bills which shall include at least the following:

1) The name of the pupil for whom the bill is prepared;

2) The name of the special education program(s) in which the pupil participated;

3) The number of days the pupil was enrolled in the program;

4) The number of days each program was in session;

5) The per capita cost for each program in which the pupil participated, including the regular education program;

6) The percentage of the school week the pupil participated in the regular education program and the percentages for special education programs, respectively, according to the pupil's current IEP; and

7) The individual service costs.

b) Each final bill must include a copy of the Special Education Tuition Cost Sheet for the programs in which the pupil participated. Each bill must be calculated in accordance with this Part.

(Source: Amended at 16 Ill. Reg. 9475, effective June 9, 1992)

Illinois State Board of Education
100 North First Street • Springfield, Illinois 62777-0001

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Chairperson

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State Superintendent

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